



DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 300

[TD 9966]

RIN 1545-BQ17

User Fees Relating to Enrolled Agents and Enrolled Retirement Plan Agents

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final regulations.

SUMMARY: These final regulations amend existing regulations relating to user fees for enrolled agents and enrolled retirement plan agents. The final regulations increase the renewal user fee for enrolled retirement plan agents from \$67 to \$140. In addition, the final regulations increase both the enrollment and renewal of enrollment user fees for enrolled agents from \$67 to \$140. These regulations affect individuals who are or apply to become enrolled agents and individuals who are enrolled retirement plan agents.

The Independent Offices Appropriation Act of 1952 authorizes charging user fees.

DATES: Effective date: These regulations are effective **[INSERT DATE 30 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER]**.

Applicability date: For the date of applicability, see §§ 300.5(d), 300.6(d), and 300.09(d).

FOR FURTHER INFORMATION CONTACT: Mark Shurtliff at (202) 317-6845 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

This document contains amendments to the regulations in 26 CFR part 300 – User Fees. On March 1, 2022, a notice of proposed rulemaking (REG-114209-21) and

notice of public hearing was published in the **Federal Register** (87 FR 11366). The document proposed amending the regulations relating to the user fees for enrolled agents and enrolled retirement plan agents. The document proposed increasing the amount of the renewal user fee for enrolled retirement plan agents from \$67 to \$140. In addition, the document proposed increasing both the enrollment and renewal of enrollment user fees for enrolled agents from \$67 to \$140. The document contains a detailed explanation of the legal background and user fee calculations regarding the amendments to these regulations.

Six comments responding to the notice of proposed rulemaking were received, including comments from the National Association of Enrolled Agents (NAEA). On May 3, 2022, representatives from the NAEA, Department of the Treasury (Treasury Department), the IRS, and the Small Business Administration (SBA), held a teleconference to listen to NAEA's comments about the proposed rulemaking. In addition, two requests to speak at the scheduled public hearing were received. A public hearing was held on May 11, 2022. After consideration of the written comments, teleconference comments, and testimony at the public hearing, the Treasury Department and the IRS have decided to adopt without modification the regulations proposed by the notice of proposed rulemaking.

Summary of Comments

The six comments submitted in response to the notice of proposed rulemaking and a summary of the teleconference comments are available at www.regulations.gov or upon request. Some of the comments that were submitted did not seek modification or clarification of the user fee as set forth in the proposed regulations. One commenter expressed concern with how the special enrollment examination for enrolled agents (EA SEE) is being administered. The commenter also recommended using the user fees in these regulations to provide resources for tax professionals that would improve the

service they provide to their clients. The user fees in these regulations are not used by the Treasury Department or the IRS to administer the EA SEE, or to provide resources for tax professionals that improve the service they provide to their clients. Therefore, comments regarding the EA SEE and additional resources identified by the commenter are outside the scope of these regulations. Another commenter suggested that the IRS should raise the amount of the user fee to apply for or renew a preparer tax identification number (PTIN) in order to (1) lower the cost of user fees relating to enrolled agents and (2) encourage more individuals to become enrolled agents. These regulations do not relate to the PTIN user fee or the PTIN program. Therefore, comments regarding the PTIN program and related user fees are outside the scope of these regulations. Finally, one commenter suggested that it is inconsistent for the IRS to charge user fees in order to administer the enrollment and renewal of enrollment program but not charge user fees for other programs (for example, participation in the Annual Filing Season Program). Again, comments regarding programs other than the enrollment and renewal of enrollment program are outside the scope of these regulations. The summary of comments below addresses those comments that make recommendations concerning or seeking clarification of the user fees set forth in the proposed regulations relating to the user fees for enrolled agents and enrolled retirement plan agents.

A. Amount of User Fees

Four commenters expressed concern with the overall amount of the proposed enrollment and renewal of enrollment user fees and requested information regarding why the user fees are required.

The Independent Offices Appropriation Act of 1952 (IOAA) (31 U.S.C. 9701) authorizes each agency to promulgate regulations establishing the charge for services provided by the agency. The IOAA states that the services provided by an agency

should be self-sustaining to the extent possible. 31 U.S.C. 9701(a). The IOAA provides that user fee regulations are subject to policies prescribed by the President, which are currently set forth in the Office of Management and Budget (OMB) Circular A-25 (OMB Circular), 58 FR 38142 (July 15, 1993).

Section 6a(1) of OMB Circular A-25 states that when a service offered by a Federal agency provides special benefits to identifiable recipients beyond those accruing to the general public, the agency should establish a user fee to recover the full cost of providing the service. An agency that seeks to impose a user fee for government-provided services must calculate the full cost of providing those services.

In accordance with OMB Circular A-25, the IRS Return Preparer Office (RPO) completed its 2021 biennial review of the enrollment and renewal of enrollment user fees associated with enrolled agents and enrolled retirement plan agents. As discussed in the notice of proposed rulemaking, during its review the RPO took into account the increase in labor, benefits, and overhead costs incurred in connection with providing enrollment services to individuals who enroll or renew enrollment as enrolled agents and renew enrollment as enrolled retirement plan agents since the user fee was last increased in 2019. The proposed increase took into account the additional staffing that allows the RPO to provide a higher quality of service to individuals seeking to enroll or renew enrollment. The RPO also took into account a reallocation of certain labor costs in their methodology. The RPO followed the generally accepted accounting principles established by the Federal Accounting Standards Advisory Board. The RPO determined that the full cost of administering the program for enrolled agents and enrolled retirement plan agents has increased from \$67 to \$140 per application for enrollment or renewal of enrollment. That amounts to a \$73 increase per application for enrollment or renewal of enrollment. The enrollment user fee is a one-time cost, and

renewal of enrollment user fees are due once every three years, so the increase amounts to an additional \$24.33 per year.

B. OMB Circular A-25 Requirements

Two of the commenters stated that the IRS did not fully comply with OMB Circular A-25. Two of the commenters questioned whether the service related to the user fees in these regulations confers a special benefit on enrolled agents and enrolled retirement plan agents. One of the commenters indicated that the service the IRS provides under these regulations benefits the general public rather than a specific beneficiary (that is, enrolled agents and enrolled retirement plan agents). Finally, two of the commenters stated that OMB Circular A-25 allows for an exception to the user fee requirement.

The Treasury Department and the IRS disagree with the comments regarding OMB Circular A-25. Section 6a(1) of OMB Circular A-25 states that when a service offered by a Federal agency provides special benefits to identifiable recipients beyond those accruing to the general public, the agency should establish a user fee to recover the full cost of providing the service. An agency that seeks to impose a user fee for government-provided services must calculate the full cost of providing those services. Under OMB Circular A-25, a user fee should be set at an amount that recovers the full cost of providing a service, unless the OMB grants an exception. The full cost of providing a service includes both the direct and indirect costs of providing the service.

The IRS provides enrollment and renewal of enrollment services to specific, identifiable recipients: enrolled agents and enrolled retirement plan agents. An individual who has been granted enrollment as an enrolled agent or an enrolled retirement plan agent may practice before the IRS, including representing taxpayers. The IRS confers benefits on individuals who are enrolled agents or enrolled retirement plan agents beyond those that accrue to the general public by allowing them to practice

before the IRS. Because the ability to practice before the IRS is a special benefit that does not accrue to the general public, the IRS charges a user fee to recover the full cost associated with administering the enrollment and renewal of enrollment program.

An agency is required to set the user fee at an amount that recovers the full cost of providing the service unless the agency requests, and the OMB grants, an exception to the full-cost requirement. Under section 6c(2) of OMB Circular A-25, the OMB may grant exceptions when the cost of collecting the fees would represent an unduly large part of the fee for the activity or when any other conditions exist that, in the opinion of the agency head, justifies an exception. When the OMB grants an exception, the agency does not collect the full cost of providing the service and must fund the remaining cost of providing the service from other available funding sources. Consequently, the agency subsidizes the cost of the service to the recipients of reduced-fee services even though the service confers a special benefit on those recipients who would otherwise be required to pay the full cost of receiving the benefit as provided by OMB Circular A-25. The cost of collecting the user fees in these regulations does not represent an unduly large part of the fee. In addition, the Treasury Department and the IRS have not identified any conditions that exist that would justify an exception to the full-cost requirement. Therefore, it is appropriate for the IRS to recover the full cost it incurs to provide enrollment and renewal of enrollment services to individuals seeking to practice before the IRS as enrolled agents or enrolled retirement plan agents.

C. Justification for Increasing the User Fees

One of the commenters expressed concern with the amount by which the user fees have increased since 2019. Specifically, user fees were increased from \$30 to \$67 in 2019, and the notice of proposed rulemaking for these final regulations proposed to

increase the user fees from \$67 to \$140. The commenter questioned how the RPO's reallocation of labor costs could account for the increases.

The amount of the user fee increases can be explained, in part, by certain reallocations of labor costs and how other user fees have affected the user fees relating to the enrollment and renewal of enrollment program for enrolled agents and enrolled retirement plan agents. On September 30, 2010, the Treasury Department and the IRS published two final regulations in the **Federal Register**: (1) final regulations (TD 9501, 75 FR 60309) that required tax return preparers who prepare for compensation all or substantially all of a tax return or claim for refund to obtain a PTIN and (2) final regulations (TD 9503, 75 FR 60316) that required a user fee to apply for or renew a PTIN. Individuals applying for, or renewing, a PTIN were to be subject to Federal tax-compliance and suitability checks and were required to pay a \$50 user fee (plus an additional amount payable directly to a third-party vendor) to obtain or renew a PTIN. All enrolled agents and certain enrolled retirement plan agents were required to obtain a PTIN as a condition of enrollment and renewal of enrollment. TD 9527, 76 FR 32286; Notice 2011-91, 2011-47 I.R.B. 792. On April 19, 2011, the Treasury Department and the IRS published in the **Federal Register** (76 FR 21805) a final regulation (TD 9523) that reduced the amount of the user fees for the initial enrollment and renewal of enrollment for enrolled agents and enrolled retirement plan agents from \$125 to \$30. The user fee to enroll or renew enrollment was reduced because certain procedures, including Federal-tax compliance and suitability checks, which were previously performed as part of the enrolled agent and enrolled retirement plan agent enrollment application process, were to be performed as part of the required process to obtain a PTIN.

As required by the IOAA and OMB Circular A-25, the RPO conducted a biennial review of the enrollment and renewal of enrollment user fees associated with enrolled

agents and enrolled retirement plan agents in 2017. During its review the RPO took into account the increase in labor, benefits, and overhead costs incurred in connection with providing services to individuals who enroll or renew enrollment as enrolled agents and enrolled retirement plan agents since the user fee was changed in 2011. In addition, the RPO determined that costs associated with Federal tax-compliance checks and suitability checks on applicants for enrollment and renewal should be recovered as part of the user fee for administering the enrollment and renewal of enrollment programs (and not the PTIN user fee). The 2017 biennial review also took into account new costs associated with administering the program for enrolled agents and enrolled retirement plan agents, including the costs of operating a dedicated toll-free helpline in the RPO for enrollment and renewal of enrollment matters. The RPO determined that the full cost of administering the program for enrolled agents and enrolled retirement plan agents had increased from \$30 to \$67 per application for enrollment or renewal of enrollment. On May 13, 2019, the Treasury Department and the IRS published in the **Federal Register** (84 FR 20801-01) a final regulation (TD 9858) that established the current \$67 user fee per enrollment or renewal of enrollment. The user fee complied with the directive in OMB Circular A-25 to recover the full cost of providing a service that confers special benefits on identifiable recipients beyond those accruing to the general public.

The user fees for enrollment and renewal of enrollment were \$125 prior to the RPO's reallocation of certain labor costs related to the PTIN user fee in 2011. The proposed user fee of \$140 recovers many of the same costs associated with the RPO's administration of the enrollment and renewal of enrollment program that were recovered in the enrollment and renewal of enrollment user fees prior to the reallocation of certain labor costs to the PTIN user fee, as well as additional staffing and services the RPO currently provides associated with enrollment and renewal of enrollment. Even though the RPO has increased its staff to provide a higher quality of service, and now provides

additional services, the user fee for enrollment and renewal of enrollment is only \$15 more than the enrollment and renewal of enrollment fees in 2011.

One of the commenters expressed concern about the number of full-time equivalent (FTE) employees assigned to the enrollment and renewal of enrollment program, FTE activities, and the ratio of managers to staff employees. The commenter stated that there were 17 FTEs assigned to the enrollment and renewal of enrollment program, including three managers and 14 staff employees. The commenter questioned whether that number of managers and FTEs was necessary to administer the enrollment and renewal of enrollment program.

The employment and management figures cited by the commenter are not accurate. There are 14 employees assigned entirely to the enrollment and renewal of enrollment program, including two managers that oversee the 12 other employees. One of the managers is a director who oversees five FTEs, but only two of those FTEs are assigned fully to the enrollment and renewal of enrollment program (and whose salary, benefits, and associated overhead are charged to the enrollment and renewal of enrollment program). Because the director oversees three FTEs who are not fully assigned to the enrollment and renewal of enrollment program, not all of the director's salary is charged to the enrollment and renewal of enrollment program. The other manager is a frontline manager who oversees 10 FTEs, all of whom are dedicated entirely to the enrollment and renewal of enrollment program.

The IRS determines the cost of its services and the activities involved in producing them through a cost-accounting system that tracks costs to organizational units. The lowest organizational unit in the IRS's cost-accounting system is called a cost center. There are two cost centers related to the enrollment and renewal of enrollment program: the Policy and Management Cost Center and the Enrollment Cost Center. The Policy and Management Cost Center includes three FTEs: one director,

one senior analyst, and one administrative assistant. The director oversees the entire enrollment and renewal of enrollment program. The senior analyst manages inventory, handles system administrator duties for the toll-free helpline, and is responsible for reporting requirements for the enrollment and renewal of enrollment program. The administrative assistant provides administrative support to the director and staff, processes mail (including applications, checks, and general correspondence), uploads mail to be distributed to legal instrument examiners, and other administrative support duties (including managing the director's calendar and filing personnel documents).

The Enrollment Cost Center includes one manager, one clerk, and nine legal instrument examiners. The manager is responsible for work assignments, work reviews, employee evaluations, leave approvals, and other managerial tasks. The clerk processes mail, prints and mails enrollment and renewal of enrollment certificates and cards, updates enrolled agent and enrolled retirement plan agent account information, makes electronic copies of paper documents, and provides clerical assistance with issuing notices to enrolled agents and enrolled retirement plan agents. The nine legal instrument examiners process enrollment and renewal of enrollment forms, make referrals to the RPO's suitability department for Federal tax-compliance checks and criminal background checks (if necessary), document findings and eligibility status in the RPO's case-tracking software, answer calls on the toll-free helpline, and respond to emails from enrolled agents and enrolled retirement plan agents. In addition, to improve the level of service for processing, the toll-free telephone operations staffing has increased, quality review programs have been implemented, and correspondence backlogs have been eliminated.

The RPO has determined that these managers and other employees are necessary to effectively administer the enrollment and renewal of enrollment program and provide high-quality service to individuals seeking to enroll or renew enrollment.

The same commenter also questioned a reallocation of costs that partially accounted for the proposed increased fee for enrollment or renewal of enrollment. This reallocation refers to a portion of oversight and support costs that had previously been recovered through other funding sources. During the biennial review, the RPO determined that these costs were associated with the enrollment and renewal of enrollment program and thus were appropriately recovered through the enrollment and renewal of enrollment user fees.

D. Impact of User Fees on Enrollment and Renewal of Enrollment of Enrolled Agents and Enrolled Retirement Plan Agents

Four of the commenters opined that the Treasury Department and the IRS should take into account that enrolled agents help improve the Federal tax system. For example, enrolled agents are required to take continuing education courses, which enable them to accurately prepare tax returns and efficiently resolve taxpayer disputes with the IRS. The four commenters expressed concern that the proposed user fee increases may discourage individuals from enrolling as enrolled agents or renewing their enrollment.

The Treasury Department and the IRS recognize the valuable service enrolled agents and enrolled retirement plan agents provide to taxpayers as well as the contributions they make to improving the Federal tax system. As discussed in Section A of this preamble, despite the service enrolled agents and enrolled retirement plan agents provide to taxpayers, OMB Circular A-25 states that when a service offered by a Federal agency provides special benefits to identifiable recipients beyond those accruing to the general public, the agency should establish a user fee to recover the full cost of providing the service (unless the agency requests, and the OMB grants, an exception to the full-cost requirement). As discussed in Section B of this preamble, the IRS confers benefits on individuals who are enrolled agents and enrolled retirement plan agents beyond those that accrue to the general public by allowing them to practice

before the IRS. The Treasury Department and the IRS comply with OMB Circular A-25 by charging user fees to recover the full cost of overseeing the enrollment and renewal of enrollment program. The Treasury Department and the IRS have not requested an exception from the OMB because there is no data that indicates that the user fee for enrollment or renewal of enrollment is cost prohibitive or that any other condition exists that justifies an exception.

E. Regulatory Flexibility Act (RFA) Compliance

One commenter stated that the Treasury Department and the IRS should have conducted an initial regulatory flexibility analysis pursuant to the RFA, based on the assumption that these regulations will have a significant economic impact on a substantial number of small entities. The commenter explained that it surveyed the enrolled agent community and found that 53 percent of enrolled agents are sole practitioners and 46 percent work for a firm. In the commenter's view, sole proprietorships should be considered small entities and the firms that employ enrolled agents (which sometimes reimburse enrolled agents for their user fees) are generally small businesses. Therefore, the commenter concluded that the user fees in these regulations would have a significant economic impact on a substantial number of small entities.

The Treasury Department and the IRS disagree that these regulations will have a significant economic impact on a substantial number of small entities. As discussed in the notice of proposed rulemaking, only individuals, not businesses, can be enrolled agents or enrolled retirement plan agents. Accordingly, the user fee primarily affects individuals who are enrolled agents, apply to become enrolled agents, or are enrolled retirement plan agents.

Since individuals are not "small entities" for purpose of the RFA, any economic impact of the user fees on small entities generally will occur only when an enrolled

agent or enrolled retirement plan agent owns a small business or when a small business employs enrolled agents or enrolled retirement plan agents and reimburses them for their user fees.

Even if a substantial number of small businesses are affected by reimbursing enrolled agents or enrolled retirement plan agents for their user fees, a regulatory flexibility analysis would not be required because the economic impact on small entities is not significant. The economic impact on any small entities affected would be limited to paying, triennially, the \$73 difference in cost between the \$140 user fee and the previous \$67 user fee (for each enrolled agent or enrolled retirement plan agent who a small entity employs and reimburses).

The RFA does not define the term “significant economic impact;” however, the SBA has provided guidance for government agencies on how to comply with the RFA, including determining whether a regulation will have a significant economic impact. The SBA’s guidance is available at <https://cdn.advocacy.sba.gov/wp-content/uploads/2019/06/21110349/How-to-Comply-with-the-RFA.pdf>. The SBA’s guidance explains that one measure for determining the economic impact is the percentage of revenue or percentage of gross revenues affected. For example, if the cost of implementing a particular rule represents three percent of the profits in a particular sector of the economy and the profit margin in that industry is two percent of gross revenues (an economic structure that occurs in the food marketing industry, where profits are often less than two percent), the implementation of the proposal would drive many businesses out of business (all except the ones that beat a three percent profit margin). According to the SBA’s guidance, the regulation in this example would have a significant economic impact.

The SBA’s guidance further explains that the economic impact does not have to completely erase profit margins to be significant. For example, the implementation of a

rule might reduce the ability of the firm to make future capital investment, thereby severely harming its competitive ability, particularly against larger firms. This scenario may occur in the telecommunications industry, where a regulatory regime that harms the ability of small companies to invest in needed capital will not put them out of business immediately, but over time may make it impossible for them to compete against companies with significantly larger capitalizations. The impact of that rule would then be significant for smaller telecommunications companies.

Finally, the SBA's guidance explains that other measures may be used. For example, the impact could be significant if the cost of the proposed regulation (a) eliminates more than 10 percent of the businesses' profits; (b) exceeds one percent of the gross revenues of the entities in a particular sector; or (c) exceeds five percent of the labor costs of the entities in the sector.

While data relevant to the SBA's guidance is limited, the Treasury Department and the IRS have carefully considered public information related to the economic impact of the proposed user fees. For example, Surgent, an organization that provides preparation courses for the EA SEE, states on its website at <https://www.surgent.com> that the average salary for an enrolled agent as of December 2021 is \$59,020. The triennial user fee for enrolled agents and enrolled retirement plan agents is \$140, or approximately \$47 per year. Thus, the annualized cost of enrollment as an EA is approximately 0.0008 percent of the average yearly salary of an enrolled agent. The triennial user fee has increased from \$67 to \$140 per application for enrollment or renewal of enrollment. That amounts to a \$73 increase per application for enrollment or renewal of enrollment. The increase amounts to \$24.33 per year, or 0.0004 percent of the average yearly salary of an enrolled agent.

Based on the foregoing considerations, the Treasury Department and the IRS conclude that the rule is not expected to have a significant economic impact on a substantial number of small entities, and a regulatory flexibility analysis is not required.

After consideration of the comments, the proposed regulations are adopted without change.

Special Analyses

I. Regulatory Planning and Review

These regulations are not significant and are not subject to review under section 6(b) of Executive Order 12866 pursuant to the Memorandum of Agreement (April 11, 2018) between the Treasury Department and the OMB regarding review of tax regulations.

II. Regulatory Flexibility Act

Pursuant to the RFA (5 U.S.C. chapter 6), it is hereby certified that these regulations will not have a significant economic impact on a substantial number of small entities. As discussed in Section E of this preamble, the Treasury Department and the IRS have determined that the rule is not expected to have a significant economic impact on a substantial number of small entities and a regulatory flexibility analysis is not required.

Pursuant to section 7805(f) of the Internal Revenue Code, the notice of proposed rulemaking was submitted to the Chief Counsel of the Office of Advocacy of the SBA for comment on its impact on small business. The Chief Counsel for the Office of Advocacy of the SBA did not provide any written comments; however, they reached out to the Treasury Department and the IRS regarding comments they received from the NAEA.

III. Unfunded Mandates Reform Act

Section 202 of the Unfunded Mandates Reform Act of 1995 (UMRA) requires that agencies assess anticipated costs and benefits and take certain other actions before issuing a final rule that includes any Federal mandate that may result in expenditures in any one year by a state, local, or tribal government, in the aggregate, or by the private sector, of \$100 million in 1995 dollars, updated annually for inflation. This rule does not include any Federal mandate that may result in expenditures by state, local, or tribal governments, or by the private sector in excess of that threshold.

IV. Executive Order 13132: Federalism

Executive Order 13132 (Federalism) prohibits an agency from publishing any rule that has federalism implications if the rule either imposes substantial, direct compliance costs on state and local governments, and is not required by statute, or preempts state law, unless the agency meets the consultation and funding requirements of section 6 of the Executive order. These final regulations do not have federalism implications and do not impose substantial direct compliance costs on state and local governments or preempt state law within the meaning of the Executive order.

Drafting Information

The principal author of these regulations is Mark Shurtliff, Office of the Associate Chief Counsel (Procedure and Administration). Other personnel from the Treasury Department and the IRS participated in the development of the regulations.

List of Subjects in 26 CFR Part 300

Reporting and recordkeeping requirements, User fees.

Adoption of Amendments to the Regulations

Accordingly, the Treasury Department and the IRS amend 26 CFR part 300 as follows:

PART 300 -- USER FEES

Paragraph. 1. The authority citation for part 300 continues to read as follows:

Authority: 31 U.S.C. 9701.

Par. 2. Section 300.5 is amended by revising paragraphs (b) and (d) to read as follows:

§300.5 Enrollment of enrolled agent fee.

* * * * *

(b) Fee. The fee for initially enrolling as an enrolled agent with the IRS is \$140.

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(d) Applicability date. This section is applicable beginning **[INSERT DATE 30 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER]**.

Par. 3. Section 300.6 is amended by revising paragraphs (b) and (d) to read as follows:

§300.6 Renewal of enrollment of enrolled agent fee.

* * * * *

(b) Fee. The fee for renewal of enrollment as an enrolled agent with the IRS is \$140.

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(d) Applicability date. This section is applicable beginning **[INSERT DATE 30 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER]**.

Par. 4. Section 300.9 is amended by revising paragraphs (b) and (d) to read as follows:

§300.9 Renewal of enrollment of enrolled retirement plan agent fee.

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(b) Fee. The fee for renewal of enrollment as an enrolled retirement plan agent with the IRS is \$140.

* * * * *

(d) Applicability date. This section is applicable beginning **[INSERT DATE 30 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER]**.

Paul J. Mamo,
Assistant Deputy Commissioner for Services and
Enforcement.

Approved: September 20, 2022.

Lily L. Batchelder,
Assistant Secretary of the Treasury (Tax Policy).

[FR Doc. 2022-21087 Filed: 9/27/2022 8:45 am; Publication Date: 9/29/2022]